
UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM S-8

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

Celanese Corporation

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of incorporation or organization)

98-0420726

(I.R.S. Employer Identification No.)

222 W. Las Colinas Blvd., Suite 900N, Irving, TX

(Address of Principal Executive Offices)

75039

(Zip Code)

Celanese Corporation Amended and Restated 2018 Global Incentive Plan

(Full title of the plan)

A. Lynne Puckett

Senior Vice President, General Counsel and Corporate Secretary

Celanese Corporation

222 W. Las Colinas Blvd., Suite 900N

Irving, TX 75039

(Name and address of agent for service)

(972) 443-4000

(Telephone number, including area code, of agent for service)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer ☒

Non-accelerated filer ☐

Accelerated filer ☐

Smaller reporting company ☐

Emerging growth company ☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act. ☐

EXPLANATORY NOTE

This Registration Statement on Form S-8 (the “Registration Statement”) is filed by Celanese Corporation, a Delaware corporation (the “Company” or the “Registrant”), relating to 1,500,000 shares of its Common Stock, par value \$0.0001 per share (the “Common Stock”), issuable to eligible employees, non-employee directors and service providers of the Company under the Celanese Corporation Amended and Restated 2018 Global Incentive Plan dated as of April 20, 2023 (the “2018 Plan”).

The information contained in Registrant's Registration Statements on Form S-8 filed on April 24, 2018 (File Nos. [333-224420](#), [333-158734](#) and [333-180932](#)), together with all exhibits filed therewith or incorporated therein by reference, is hereby incorporated by reference pursuant to General Instruction E to Form S-8, and the shares of Common Stock registered hereunder are in addition to the shares of Common Stock registered on such Registration Statements on Form S-8.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

Information required by Part I to be contained in the Section 10(a) prospectus is omitted from this Registration Statement in accordance with Rule 428 under the Securities Act of 1933, as amended (the “Securities Act”), and the Note to Part I of Form S-8.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 5. Interests of Named Experts and Counsel

The validity of the shares of Common Stock offered under the 2018 Plan has been passed upon for the Company by counsel who is a full-time employee of the Company and who participates in the 2018 Plan, Michael R. Sullivan, Vice President, Deputy General Counsel and Assistant Secretary of the Company. As of the date of this Registration Statement, Mr. Sullivan was employed by a subsidiary of the Company and the beneficial owner of less than 0.1% of the Company's outstanding shares of Common Stock.

Item 8. Exhibits

Exhibit Number	Description
4.1	Second Amended and Restated Certificate of Incorporation (incorporated by reference to Exhibit 3.1 to the Quarterly Report on Form 10-Q filed with the SEC on October 18, 2016).
4.1(a)	Certificate of Amendment to the Second Amended and Restated Certificate of Incorporation of Celanese Corporation (incorporated by reference to Exhibit 3.1 to the Current Report on Form 8-K filed with the SEC on April 22, 2016).
4.1(b)	Certificate of Amendment to the Second Amended and Restated Certificate of Incorporation of Celanese Corporation dated as of September 17, 2018 (incorporated by reference to Exhibit 3.1 to the Current Report on Form 8-K filed with the SEC on September 17, 2018).
4.1(c)	Certificate of Amendment to the Second Amended and Restated Certificate of Incorporation of Celanese Corporation dated April 18, 2019 (incorporated by reference to Exhibit 3.1 to the Current Report on Form 8-K filed with the SEC on April 23, 2019).
4.2	Seventh Amended and Restated By-laws, effective as of November 2, 2022 (incorporated by reference to Exhibit 3.2 to the Quarterly Report on Form 10-Q filed with the SEC on November 4, 2022).
4.3	Form of common stock certificate (incorporated by reference to Exhibit 4.1 to the Registration Statement on Form 8A/A filed with the SEC on September 18, 2018).
5.1*	Opinion of counsel as to the legality of securities being offered.
23.1*	Consent of KPMG LLP, Independent Registered Public Accounting Firm of Celanese Corporation.
23.2*	Consent of PricewaterhouseCoopers LLP, independent accountants of the Mobility & Materials Businesses of DuPont de Nemours, Inc.
23.3*	Consent of counsel (incorporated by reference to exhibit 5.1).
24.1*	Power of Attorney (contained on signature page hereto).

Exhibit Number	Description
99.1	Celanese Corporation Amended and Restated 2018 Global Incentive Plan, dated as of April 20, 2023 (incorporated by reference to Exhibit 10.1 to the Current Report on Form 8-K filed with the SEC on April 25, 2023).
107*	Filing Fee Table

* Filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Act, the Company certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Irving, State of Texas, on this 10th day of May, 2023.

CELANESE CORPORATION

(Registrant)

By:	<u>/s/ SCOTT A. RICHARDSON</u>
Name:	Scott A. Richardson
Title:	Executive Vice President and Chief Financial Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Lori J. Ryerkerk and Scott A. Richardson, and each of them, his or her true and lawful attorney-in-fact and agent, each with full power of substitution and resubstitution to sign in his or her name, place and stead, in any and all capacities, to do any and all things and execute any and all instruments that any such attorney-in-fact may deem necessary or advisable under the Securities Exchange Act of 1934 and any rules, regulations and requirements of the U.S. Securities and Exchange Commission in connection with this Form S-8 and any and all amendments hereto, as fully for all intents and purposes as he or she might or could do in person, and hereby ratifies and confirms all that such said attorney-in-fact, acting alone, or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the date indicated below.

Signature	Title	Date
/s/ LORI J. RYERKERK Lori J. Ryerkerk	Chair of the Board of Directors, Chief Executive Officer, President, and a Director <i>(Principal Executive Officer)</i>	May 10, 2023
/s/ SCOTT A. RICHARDSON Scott A. Richardson	Executive Vice President and Chief Financial Officer <i>(Principal Financial Officer)</i>	May 10, 2023
/s/ AARON M. MCGILVRAY Aaron McGilvray	Vice President, Finance, Controller and Chief Accounting Officer <i>(Principal Accounting Officer)</i>	May 10, 2023
/s/ JEAN S. BLACKWELL Jean S. Blackwell	Director	May 10, 2023
/s/ WILLIAM M. BROWN William M. Brown	Director	May 10, 2023
/s/ EDWARD G. GALANTE Edward G. Galante	Director	May 10, 2023
/s/ KATHRYN M. HILL Kathryn M. Hill	Director	May 10, 2023
/s/ DAVID F. HOFFMEISTER David F. Hoffmeister	Director	May 10, 2023
/s/ JAY V. IHLENFELD Jay V. Ihlenfeld	Director	May 10, 2023
/s/ DEBORAH J. KISSIRE Deborah J. Kissire	Director	May 10, 2023
/s/ MICHAEL KOENIG Michael Koenig	Director	May 10, 2023
/s/ KIM K.W. RUCKER Kim K.W. Rucker	Director	May 10, 2023

**Celanese Corporation**

222 W. Las Colinas Blvd., Suite 900N
Irving, Texas 75039
Phone: (972) 443 4000

May 10, 2023

Celanese Corporation
222 W. Las Colinas Blvd., Suite 900N
Irving, TX 75039

Re: *Celanese Corporation - Registration Statement on Form S-8 - Offering of Shares of Common Stock Pursuant to the Celanese Corporation Amended and Restated 2018 Global Incentive Plan*

Ladies and Gentlemen:

I am the Vice President, Deputy General Counsel and Assistant Secretary of Celanese Corporation, a Delaware corporation (the "Company"), and have acted as counsel to the Company in connection with the Registration Statement on Form S-8 (the "Registration Statement") to be filed with the Securities and Exchange Commission (the "Commission") on or about the date hereof pursuant to the Securities Act of 1933, as amended (the "Securities Act"), in connection with the registration under the Securities Act of 1,500,000 shares (the "Shares") of the Company's Common Stock, par value \$0.0001 per share, issuable pursuant to the Celanese Corporation Amended and Restated 2018 Global Incentive Plan (the "Plan").

In connection with this opinion, I have examined the Registration Statement and related prospectus, the Plan, the Certificate of Incorporation and the By-laws of the Company, minutes of the board of directors and committees thereof, and such other documents, corporate records, certificates of officers of the Company and of public officials and other instruments as I have deemed necessary or advisable to enable me to render the opinion expressed below. I have assumed the genuineness and authenticity of all documents submitted to me as originals and the conformity to originals of all documents submitted to me as copies.

Based upon the foregoing, and subject to the assumptions and qualifications set forth herein, I am of the opinion that the Shares, when issued and sold in accordance with the terms set forth in the Plan, the Registration Statement and related prospectus, against payment therefor, and when the Registration Statement has become effective under the Securities Act, will be validly issued, fully paid and non-assessable.

This opinion is expressed only with respect to the General Corporation Law of the State of Delaware. I express no opinion to the extent that any other laws are applicable to the subject matter hereof, and express no opinion and provide no assurance as to the compliance with any federal or state securities law, rule or regulation.

This opinion letter speaks only as of the date hereof. I expressly disclaim any responsibility to advise you of any development or circumstance of any kind, including any change of law or fact that may occur after the date of this opinion letter that might affect the opinion expressed herein.

I consent to the filing of this opinion as an exhibit to the Registration Statement, and I further consent to the use of my name in the Registration Statement. In giving these consents, I do not thereby admit that I am an "expert" or otherwise within the category of persons whose consent is required under the Securities Act or the rules and regulations of the Commission.

Very truly yours,

/s/ Michael R. Sullivan
Michael R. Sullivan
Vice President, Deputy General Counsel and
Assistant Secretary of the Company

Consent of Independent Registered Public Accounting Firm

We consent to the use of our report dated February 24, 2023, with respect to the consolidated financial statements of Celanese Corporation, and the effectiveness of internal control over financial reporting, incorporated herein by reference.

/s/ KPMG LLP

Dallas, Texas
May 10, 2023

CONSENT OF INDEPENDENT AUDITORS

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of Celanese Corporation of our report dated June 20, 2022, relating to the financial statements of the Mobility & Materials Businesses of DuPont de Nemours, Inc., which appears in Celanese Corporation's Current Report on Form 8-K dated June 27, 2022.

/s/ PricewaterhouseCoopers LLP
Philadelphia, Pennsylvania
May 10, 2023

Calculation of Filing Fee Tables

Form S-8
(Form Type)Celanese Corporation
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered and Carry Forward Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered ⁽¹⁾	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common stock, \$0.0001 par value per share of Celanese Corporation	Rule 457(a) ⁽²⁾	1,500,000 ⁽³⁾	\$100.775 ⁽²⁾	\$151,162,500.00 ⁽²⁾	\$110.20 per \$1,000,000	\$16,658.11
Total Offering Amounts					\$151,162,500.00		\$16,658.11
Total Fee Offsets							\$0.00
Net Fee Due							\$16,658.11

- (1) Pursuant to Rule 416 of the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement on Form S-8 (this “Registration Statement”), also covers any additional shares of common stock, par value of \$0.0001 per share (“Common Stock”), of Celanese Corporation in respect of the securities identified in the above table that may become issuable through the Celanese Corporation Amended and Restated 2018 Global Incentive Plan (the “2018 Plan”) as a result of any stock dividend, stock split, recapitalization or other similar transactions.
- (2) Estimated solely for the purpose of determining the registration fee pursuant to Rules 457(c) and 457(h) under the Securities Act. The proposed maximum offering price per share, maximum aggregate offering price and registration fee are based on a price of \$100.775 per share of Common Stock, which price is an average of the high and low sales prices of the Common Stock as reported on the New York Stock Exchange on May 4, 2023.
- (3) Represents 1,500,000 shares of Common Stock reserved for issuance under the 2018 Plan.